Document 59-32

Filed 07/20/2007

Page 1 of 2

Exhibit 31

RESERVATION • REWARDS

Click for Movie Discounts now!)











Member #: 12033374029 Reservation Rewards

Dear FNAME LNAME,

Do you love going to the movies but hate the big ticket prices? Well Ive got great news for you today, FNAME. Because you're already a member of Reservation Rewards, we've got DISCOUNT Movie Tickets on reserve for you right now.

Click Here — Save up to 40% on Movie Tickets!



As a member of Reservation Rewards, you can go directly to the Movie Discount Center at www.ReservationRewards.com and start saving right away. You can order tickets for leading theatre chains in and around Anywhere or anywhere across the U.S.A.

Claim your Discount Movie Tickets NOW!

When you order through Reservation Rewards, your <u>Discount Movie</u> Tickets are delivered direct to your doorstep in Anywhere. When the weekend comes along, you'll have tickets in-hand ready to hit the theatres. You save time and money.

Here's how it works...

- Click here to go directly to the Movie Discount Center at www.ReservationRewards.com
- Select a theatre in or near Anywhere (such as Loews Cineplex, United Artists, Regal Cinemas, and others)
- Specify the quantity of tickets you want
- Pay for the discount price on your credit card
- Watch your mail for your tickets to arrive within 7-10 days

The Movie Discount Center at ReservationRewards.com is a restricted Web site open ONLY to Reservation Rewards members like you FNAME. If you haven't yet taken advantage of the great movie discounts (plus shopping, dining and travel discounts) available on ReservationRewards.com — NOW is the perfect opportunity.

Just click here now to go to www.ReservationRewards.com. This is a direct link set up exclusively for you FNAME, you don't even have to enter your name or password. Don't wait another minute, start saving right NOW!

Sincerely,

Marty Isaac Senior Vice President

Reservation Rewards

Contact Reservation Rewards

Marty Isan

P.S. There are many great movies out today — but why pay full price if you don't have to? Thanks to your Reservation Rewards membership, you can SAVE UP TO 40% ON MOVIES!

Only available to residents of the U.S., Puerto Rico and the U.S. Virgin Islands. Terms of Service apply. Reservation Rewards is owned and operated by webloyalty.com. All trademarks and or copyrights are the property of their respective owners, and unless otherwise noted, Reservation Rewards is not affiliated with the respective owners. Apple computer users need to print coupons using Netscape Navigator or Communicator. Merchants participating in this program vary by location. Reservation Rewards benefits cannot be accessed via WebTV. @2004, webloyalty.com, inc. 868.8-04.v1

Click for Movie Discounts now!)









